

Status of Audit Resolution

December 2001

Agency: 350

Office of Superintendent of Public Instruction

Audit Number	Finding Number
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6265	1	Finding:	The Office of Superintendent of Public Instruction does not have adequate internal controls over receivables.
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Resolution/Status: The Office of Superintendent of Public Instruction (OSPI) concurs with this repeat finding and has taken the following corrective action:

- ☞ Hired a new Director of Agency Fiscal Services,
- ☞ Identified and corrected Fiscal Year 2001 balances, during the closing process for the end of the biennium,
- ☞ Reconciled the internal accounting system with the Agency Financial Reporting System (AFRS) and will continue to do so on a monthly basis,
- ☞ Segregated accounting duties within Fiscal Services, and
- ☞ Implemented procedures to add Child Nutrition Accounts Receivable to AFRS monthly.

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Audit Number	Finding Number
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6265	2	Finding:	The Office of the Superintendent of Public Instruction did not comply with state laws and regulations requiring control over fixed assets.
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Resolution/Status: The Office of the Superintendent of Public Instruction concurs with this repeat finding and has taken the following corrective action:

- €# Completed a comprehensive physical inventory. The Capital Asset Management System (CAMS) was updated to reflect the changes,
- €# Trained the Supply Officer on the internal inventory system and scheduled her to attend CAMS training in January 2002, and
- €# Implemented procedures to have lists of newly purchased equipment sent to agency staff, on a quarterly basis, for verification of receipt and location of the equipment.

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